DECLARATION FOR PATENT APPLICATION/POWER OF ATTORNEY

The present application is a continuation-in-part of United States Application No. 09/941991 filed 29 August 2001.

As a below named inventor, I hereby declare that:

My residence, mailing address, and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: **Hand Tool**, the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56.

I hereby claim the benefit under Title 35, United States Code § 120 of any U.S. application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of *Title 35, United States Code*, § 112, I acknowledge the duty to disclose information which is material to patentability as defined in *Title 37, Code of Federal Regulations*, § 1.56 which became available between the filing date of the prior application(s) and the filing date of this application:

Application Number	Filing Date	Status - Patented, Pending or Abandoned
09/941991	August 29, 2001	

POWER OF ATTORNEY: As a named inventor, I (we) hereby appoint:

Alan D. Kamrath (Reg. No. 28,227) Rider Bennett, Egan & Arundel, LLP 333 South Seventh Street, Suite 2000 Minneapolis, Minnesota 55402 (612) 340-8925

as my/our attorney(s) or agent(s), with full process of substitution and revocation, to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Residence: No.57, Kung Yeh North Road, Nan Kang Industrial Park, Nantou City, Nantou Hsien, Taiwan. Mailing Address: Same as residence Country: Taiwan Citizenship Taiwan Inventor's Signature: Mou Lou Lou Date: August 27, 2003	Full Name o	of Sole Inventor:	Mou-Tang	LIOU			
Country: Taiwan Citizenship Taiwan Inventor's							
Inventor's	Mailing Add	dress: Same as	residence				
	Country:	Taiwan		Citizenship	Taiwan		
		mon to	ng Liol	1	Date:	August 27, 2003	